

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
OPENSTREETMAP FOUNDATION
(A COMPANY THE LIABILITY OF WHOSE
MEMBERS IS LIMITED BY GUARANTEE)**

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**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Page
Company Information	1
Report of the Directors	2
Income Statement	3
Statement of Financial Position	4
Notes to the Financial Statements	5
Report of the Accountants	7
Detailed Income and Expenditure Account	8

**OPENSTREETMAP FOUNDATION
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**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021**

DIRECTORS:

M Maron
T Knerr
R McCann
G C A Rischard
J-M V Liotier
E A S Villar
R M Olbricht

REGISTERED OFFICE:

St John's Innovation Centre
Cowley Road
Cambridge
CB4 0WS

REGISTERED NUMBER:

05912761 (England and Wales)

ACCOUNTANTS:

Chater Allan LLP
Chartered Accountants
7 Quy Court
Colliers Lane
Stow-cum-Quy
Cambridgeshire
CB25 9AU

**OPENSTREETMAP FOUNDATION
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**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2021**

The directors present their report with the financial statements of the company for the year ended 31 December 2021.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of an initiative to create and provide free geographic data, such as street maps, to anyone. The OpenStreetMap Foundation is an international not-for-profit organisation supporting, but not controlling the OpenStreetMap Project. It is dedicated to encouraging growth, development and distribution of free geospatial data and to providing geospatial data for anyone to share.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2021 to the date of this report.

M Maron
T Knerr
R McCann
G C A Rischard
J-M V Liotier
E A S Villar

Other changes in directors holding office are as follows:

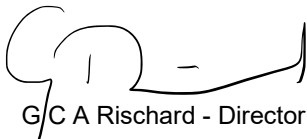
A P Mustard - resigned 11 December 2021
R M Olbricht - appointed 11 December 2021

STATUS

The company is limited by guarantee. The liability of each member is limited to £5.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:


G/C A Rischard - Director

25 August 2022

**OPENSTREETMAP FOUNDATION
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**INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	2020 £
TURNOVER		354,561	226,273
Cost of sales		24,191	84,117
GROSS SURPLUS		330,370	142,156
Administrative expenses		168,755	83,062
OPERATING SURPLUS	4	161,615	59,094
Interest receivable and similar income		529	581
		162,144	59,675
Interest payable and similar expenses		2,526	3,581
SURPLUS BEFORE TAXATION		159,618	56,094
Tax on surplus		190	7,617
SURPLUS FOR THE FINANCIAL YEAR		159,428	48,477

The notes form part of these financial statements

**OPENSTREETMAP FOUNDATION (REGISTERED NUMBER: 05912761)
(A COMPANY THE LIABILITY OF WHOSE
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**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2021**

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		108,559		45,304
CURRENT ASSETS					
Debtors	6	22,914		25,520	
Cash at bank		637,590		551,184	
		<u>660,504</u>		<u>576,704</u>	
CREDITORS					
Amounts falling due within one year	7	26,547		38,920	
NET CURRENT ASSETS			<u>633,957</u>		<u>537,784</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>742,516</u>		<u>583,088</u>
RESERVES					
Income and expenditure account			<u>742,516</u>		<u>583,088</u>
			<u>742,516</u>		<u>583,088</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 25 August 2022 and were signed on its behalf by:


G/C A Rischard - Director

The notes form part of these financial statements

**OPENSTREETMAP FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. STATUTORY INFORMATION

OpenStreetMap Foundation is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 7 (2020 - 7).

4. OPERATING SURPLUS

The operating surplus is stated after charging:

	2021	2020
	£	£
Depreciation - owned assets	46,085	28,776

**OPENSTREETMAP FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2021	279,883
Additions	109,340
Disposals	(54,815)
	<u>334,408</u>
At 31 December 2021	334,408
DEPRECIATION	
At 1 January 2021	234,579
Charge for year	46,085
Eliminated on disposal	(54,815)
	<u>225,849</u>
At 31 December 2021	225,849
NET BOOK VALUE	
At 31 December 2021	<u>108,559</u>
At 31 December 2020	<u>45,304</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	20,796	23,789
Other debtors	2,118	1,731
	<u>22,914</u>	<u>25,520</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	14,717	20,783
Taxation and social security	6,084	7,617
Other creditors	5,746	10,520
	<u>26,547</u>	<u>38,920</u>

8. RELATED PARTY DISCLOSURES

The company is jointly controlled by the directors.

9. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

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**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
OPENSTREETMAP FOUNDATION**

As described on the Statement of Financial Position you are responsible for the preparation of the financial statements for the year ended 31 December 2021 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Chater Allan LLP
Chartered Accountants
7 Quy Court
Colliers Lane
Stow-cum-Quy
Cambridgeshire
CB25 9AU

Date:

**OPENSTREETMAP FOUNDATION
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**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021		2020	
	£	£	£	£
Turnover				
Donations	254,520		84,187	
Miscellaneous income	-		67	
Merchandising and commission	65		3,749	
Conference sponsorship	10,263		40,524	
Membership - corporate	74,390		81,527	
Membership - individual	15,323		16,219	
	<u> </u>	354,561	<u> </u>	226,273
Cost of sales				
Grants issued	-		59,257	
Scholarship costs	-		113	
Conference costs	9,326		4,073	
Contractors	14,865		20,674	
	<u> </u>	24,191	<u> </u>	84,117
GROSS SURPLUS		330,370		142,156
Other income				
Bank interest		529		581
		<u> </u>		<u> </u>
		330,899		142,737
Expenditure				
Printing, postage and stationery	483		665	
Travelling	1,332		5,973	
Insurance	6,603		5,079	
Website and computer costs	40,636		20,144	
Software subscriptions	2,096		1,281	
Administrative fees	54,067		34,754	
Accountancy	8,098		5,820	
Professional fees	2,892		3,052	
Legal fees	2,205		5,843	
Bad debts	430		450	
	<u> </u>	118,842	<u> </u>	83,061
		212,057		59,676
Finance costs				
Exchange rate variance	3,829		(28,775)	
Bank charges and interest	2,526		3,581	
	<u> </u>	6,355	<u> </u>	(25,194)
		205,702		84,870
Depreciation				
Computer equipment		46,084		28,776
		<u> </u>		<u> </u>
NET SURPLUS		159,618		56,094
		<u> </u>		<u> </u>

This page does not form part of the statutory financial statements